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# मध्यप्रदेश राजपत्र

## ( असाधारण )

### प्राधिकार से प्रकाशित

क्रमांक 330]

भोपाल, गुरुवार, दिनांक 12 अगस्त 2021—श्रावण 21, शक 1943

#### विधि और विधायी कार्य विभाग

भोपाल, दिनांक 12 अगस्त 2021

क्र. 10069-240-इक्कीस-अ-(प्रा.).—भारत के संविधान के अनुच्छेद 348 के खण्ड (3) के अनुसरण में, मध्यप्रदेश माल और सेवा कर (संशोधन) विधेयक, 2021 (क्रमांक 27 सन् 2021) का अंग्रेजी अनुवाद राज्यपाल के प्राधिकार से एतद्वारा प्रकाशित किया जाता है.

मध्यप्रदेश के राज्यपाल के नाम से तथा आदेशानुसार,  
राजेश यादव, अतिरिक्त सचिव.

MADHYA PRADESH BILL

No. 27 OF 2021

THE MADHYA PRADESH GOODS AND SERVICES TAX (AMENDMENT) BILL, 2021

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## MADHYA PRADESH BILL

No. 27 OF 2021

## THE MADHYA PRADESH GOODS AND SERVICES TAX (AMENDMENT) BILL, 2021

## A Bill further to amend the Madhya Pradesh Goods and Services Tax Act, 2017.

Be it enacted by the Madhya Pradesh Legislature in the Seventy-second Year of the Republic of India, as follows :—

## Short title and commencement.

1. (1) This Act may be called the Madhya Pradesh Goods and Services Tax (Amendment) Act, 2021.

(2) Save as otherwise provided in this Act, the provisions of this Act shall come into force from such date as the State Government may, by notification in the Gazette, appoint:

Provided that different dates may be appointed for different provisions of this Act.

## Amendment of Section 7.

2. In Section 7 of the Madhya Pradesh Goods and Services Tax Act, 2017 (No. 19 of 2017) (hereinafter referred to as the principal Act), in sub-section (1), after clause (a), the following clause shall be inserted and shall be deemed to have been inserted with effect from the 1st day of July, 2017, namely:—

“(aa) the activities or transactions, by a person, other than an individual, to its members or constituents or vice versa, for cash, deferred payment or other valuable consideration.

**Explanation.**—For the purpose of this clause, it is hereby clarified that, notwithstanding anything contained in any other law for the time being in force or any judgment, decree or order of any Court, tribunal or authority, the person and its members or constituents shall be deemed to be two separate persons and the supply of activities or transactions inter se shall be deemed to take place from one such person to another;”.

## Amendment of Section 16.

3. In Section 16 of the principal Act, in sub-section (2), after clause (a), the following clause shall be inserted, namely:—

“(aa) the details of the invoice or debit note referred to in clause (a) has been furnished by the supplier in the statement of outward supplies and such details have been communicated to the recipient of such invoice or debit note in the manner specified under section 37;”.

## Amendment of Section 35.

4. In Section 35 of the principal Act, sub-section (5) shall be deleted.

## Substitution of Section 44.

5. For Section 44 of the principal Act, the following Section shall be substituted, namely:—

## Annual return.

“44. Every registered person, other than an Input Service Distributor, a person paying tax under Section 51 or Section 52, a casual taxable person and a non-resident taxable person shall furnish an annual return which may include a self certified reconciliation statement, reconciling the value of supplies declared in the return furnished for the financial year, with the audited annual financial statement for every financial year electronically, within such time and in such form and in such manner as may be prescribed:

Provided that the Commissioner may, on the recommendations of the Council, by notification, exempt any class or registered persons from filing annual return under this Section:

Provided further that nothing contained in this section shall apply to any department of the Central Government or a State Government or a local authority, whose books of account are subject to audit by the Comptroller and Auditor-General of India or an auditor appointed for auditing the accounts of local authorities under any law for the time being in force.”.

6. In Section 50 of the principal Act, in sub-section (1), for the proviso, the following proviso shall be substituted and shall be deemed to have been substituted with effect from the 1<sup>st</sup> day of July, 2017, namely:— **Amendment of Section 50.**

Provided that the interest on tax payable in respect of supplies made during a tax period and declared in the return for the said period furnished after the due date in accordance with the provisions of Section 39, except where such return is furnished after commencement of any proceedings under Section 73 or Section 74 in respect of the said period, shall be payable on that portion of the tax which is paid by debiting the electronic cash ledger.”.

7. In Section 74 of the principal Act, in Explanation 1, in clause (ii), for the words and figures “Section 122,125,129 and 130”, the words and figures “Section 122 and 125” shall be substituted. **Amendment of Section 74.**

8. In Section 75 of the principal Act, in sub-section (12), the following Explanation shall be inserted, namely:— **Amendment of Section 75.**

**Explanation.-** For the purposes of this sub-section, the expression “self-assessed tax” shall include the tax payable in respect of details of outward supplies furnished under Section 37, but not included in the return furnished under Section 39.”.

9. In Section 83 of the principal Act, for sub-section (1), the following sub-section shall be substituted, namely:— **Amendment of Section 83.**

“(1) Where, after the initiation of any proceeding under Chapter XII, Chapter XIV or Chapter XV, the Commissioner is of the opinion that for the purpose of protecting the interest of the Government revenue it is necessary so to do, he may, by order in writing, attach provisionally, any property, including bank account, belonging to the taxable person or any person specified in sub-section (1A) of Section 122, in such manner as may be prescribed.”.

10. In Section 107 of the principal Act, in sub-section (6), for full stop, colon shall be substituted and thereafter the following proviso shall be inserted, namely:— **Amendment of Section 107.**

“Provided that no appeal shall be filed against an order under sub-section (3) of Section 129, unless a sum equal to twenty-five per cent of the penalty has been paid by the appellant.”.

11. In Section 129 of the principal Act,— **Amendment of Section 129.**

- (i) in sub-section (1), for clauses (a) and (b), the following clauses shall be substituted, namely:—

“(a) on payment of penalty equal to two hundred per cent of the tax payable on such goods and, in case of exempted goods, on payment of an amount equal to two per cent of the value of goods or twenty-five thousand rupees, whichever is less, where the owner of the goods comes forward for payment of such penalty;

(b) on payment of penalty equal to fifty per cent of the value of the goods or two hundred per cent of the tax payable on such goods, whichever is higher, and in

case of exempted goods, on payment of an amount equal to five per cent of the value of goods or twenty-five thousand rupees, whichever is less, where the owner of the goods does not come forward for payment of such penalty;”;

(ii) sub-section (2) shall be deleted;

(iii) for sub-section (3), the following sub-section shall be substituted, namely:—

“(3) The proper officer detaining or seizing goods or conveyance shall issue a notice within seven days of such detention or seizure, specifying the penalty payable, and thereafter, pass an order within a period of seven days from the date of service of such notice, for payment of penalty under clause (a) or clause (b) of sub-section (1).”;

(iv) in sub-section (4), for the words “No tax, interest or penalty”, the words “No penalty” shall be substituted;

(v) for sub-section (6), the following sub-section shall be substituted, namely:—

“(6) Where the person transporting any goods or the owner of such goods fails to pay the amount or penalty under sub-section (1) within fifteen days from the date of receipt of the copy of the order passed under sub-section (3), the goods or conveyance so detained or seized shall be liable to be sold or disposed of otherwise, in such manner and within such time as may be prescribed, to recover the penalty payable under sub-section (3):

Provided that the conveyance shall be released on payment by the transporter of penalty under sub-section (3) or one lakh rupees, whichever is less:

Provided further that where the detained or seized goods are perishable or hazardous in nature or are likely to depreciate in value with passage of time, the said period of fifteen days may be reduced by the proper officer.”.

**Amendment of  
Section 130.**

12. In Section 130 of the principal Act,—

(i) in sub-section (1), for the words “Notwithstanding anything contained in this Act, if”, the word “Where” shall be substituted;

(ii) in sub-section (2), in the second proviso, for the words, brackets and figures “amount of penalty leviable under sub-section (1) of Section 129”, the words “penalty equal to hundred per cent of the tax payable on such goods” shall be substituted;

(iii) sub-section (3) shall be deleted.

**Substitution of  
Section 151.**

13. For Section 151 of the principal Act, the following section shall be substituted, namely:—

**Power to call for  
information.**

“151. The Commissioner or an officer authorised by him may, by an order, direct any person to furnish information relating to any matter dealt with in connection with this Act, within such time, in such form, and in such manner as may be specified therein.”.

**Amendment of  
Section 152.**

14. In Section 152 of the principal Act,

(i) for sub-section (1), the following sub-section shall be substituted, namely:—

“(1) No information with respect to any matter given for the purpose of Section 150 or Section 151 shall, without the previous consent in writing of the concerned person or his authorized representative, be published in such manner so as to enable such particulars to be identified as referring to a particular person and no such information shall be used for the purpose of any proceedings under this Act, without giving an opportunity of being heard to the person concerned.”;

(ii) sub-section (2) shall be deleted.

15. In Schedule II to the principal Act, paragraph 7 shall be omitted and shall be deemed to have been omitted with effect from the 1<sup>st</sup> day of July, 2017. **Amendment of Schedule II.**

#### STATEMENT OF OBJECTS AND REASONS

In order to facilitate the tax payer, certain provisions under the Madhya Pradesh Goods and Services Tax Act, 2017 (No. 19 of 2017), related to supply, input tax credit, audit, annual statement, interest, penalty proceedings, explanation related to self assessed tax, provisional attachment, appeal, penalty during mobile checking, confiscation, call for information, bar to disclosure of information and Schedule II has been required to be amended suitably.

2. Hence this Bill.

Bhopal :  
Dated the 9<sup>th</sup> August, 2021

JAGDISH DEVRA  
*Member-in-Charge.*